

<b>YEAR-END CHECKLIST</b>
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Responsible Party	Action Required	Due Date	Contact and Submission Point
Center DCFO Finance	1. Submit identification of the financial management office staff member (name and telephone number) who reviewed the Center's Industrial Property Officer file(s) of contractor property system analyses conducted during the fiscal year, to ensure that any reported deficiencies which might affect NF1018 reporting are identified prior to the NF1018 due date. Show date(s) review was conducted and summarize results of the review, including a list of contractors with a disapproved property system or unsatisfactory system analysis. Explain whether deficiencies will affect NF 1018 reporting and, if so, to what extent. Provide follow-up information evidencing resolution of any identified problem(s) upon completion of contractor corrective action.	08/15/03  Complete	Lynne Carey (202) 358-4552 lynne.carey@nasa.gov
Jack Hafner Agency Code BF	2. Obtain annual letter for Other Retirement Benefits from OPM and submit to Mike Clemons, MSFC Payroll.	9/17/03  Complete	Mike Clemons (256) 544-7345 Mike.Clemons@msfc.nasa.gov
Mike Clemons MSFC Payroll	3. Prepare the OPM Other Retirement Benefits calculations based on the OPM annual letter and submit information to Agency.	09/30/03  Complete	Jack Hafner (202) 358-1036 jhafner@hq.nasa.gov
Center DCFO Finance	4. Coordinate with appropriated parties to ensure all procurement transactions for FY 2003 are signed by midnight 9/30/03.	09/30/03	No submission to Agency Required.
Center DCFO Finance	5. Submit reconciliation of DCFO (F) records (general ledger) with the NASA Real Property Inventory (NRPI) as of September 30. Describe, in detail, any reconciling items (e.g., facility number, voucher number, voucher date, dollar amount, etc.). Provide a spreadsheet of transaction details. Also, submit a certification (signed by the DCFO (F)) that the quality assurance procedures outlined in FMM 9252-7 were completed.	10/3/03	Lynne Carey (202) 358-4552 lynne.carey@nasa.gov

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Center DCFO Finance	6. Work in Progress/Process. Specify date of status review of projects with real property and other knowledgeable officials prior to end of the fiscal year so entries could be made to properly reflect September 30 status. The review should address whether all projects outlined in the FY03 NASA Budget which were undertaken, and will be capitalized, are recorded in WIP. In addition, the review should address whether there are any backlogs in NF 1046s or NF 1045s and how they will be handled. Summarize review results.	10/3/03	Lynne Carey (202) 358-4552 <a href="mailto:lynne.carey@nasa.gov">lynne.carey@nasa.gov</a>
Center DCFO Finance	7. Submit support for September 30 WIP balances (separate lists for real property and equipment WIP) showing: individual items making up the balance, with respective costs totaling to the September 30 balance of the respective WIP account, and the estimated final cost/value of each entry; an indication of the % of physical completion status of each item; for any project where the status was complete as of September 30, an explanation as to why the asset was not capitalized, and, for any project between 95 - 99% complete, a brief description of the remaining work and estimated completion date.	10/3/03	Lynne Carey (202) 358-4552 <a href="mailto:lynne.carey@nasa.gov">lynne.carey@nasa.gov</a>
Center DCFO Finance	8. Send electronic spreadsheets generated from NEMS on Heritage Assets and Capital Equipment by FSC summary and detailed data. The spreadsheets shall be generated after the Center has completed the quarterly NEMS activity and run the NEMS backup program (NEUUEQPA). Also submit a reconciliation between the grand total in "Capital Equipment by FSC" and general ledger account <b>1750.0100</b> . Describe, in detail, in reconciling items (e.g., ECN, item description, FSC code, transaction code, date acquired, amount, etc.). Provide a spreadsheet of transaction details. Also, submit a certification (signed by DCFO (F)) that the quality assurance procedures outlined in FMM 9254-4 where performed.	10/3/03	Lynne Carey (202) 358-4552 <a href="mailto:lynne.carey@nasa.gov">lynne.carey@nasa.gov</a>
Center DCFO Finance	9. Specify date of status review of requirement purchased and received during September, to ensure that all activity occurring between the cut-off date and September 30 was captured in the proper accounting period for financial reporting purposes. Ensure that any untagged items included in the general ledger meet NASA's capitalization criteria and submit, their FSC Code and acquisition date to HQ.	10/3/03	Lynne Carey (202) 358-4552 <a href="mailto:lynne.carey@nasa.gov">lynne.carey@nasa.gov</a>

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Center DCFO Finance	10. Submit documentation for each entry (include information on specific assets) made to accounts 5720.0000 (Financing Sources Transferred in Without Reimbursement) and 5730.0000 (Financing Sources Transferred out Without Reimbursement). To whom sent, ID number, Cap. value.	10/3/03	Lynne Carey (202) 358-4552 <a href="mailto:lynne.carey@nasa.gov">lynne.carey@nasa.gov</a>
Center DCFO Finance	11. Send the Capital and Operating Leases report (for the fiscal year activity). Reconcile the Capital Lease report to account <b>2940.0000, Capital Lease Liability</b> . Submit copies of any leases entered into or extended since last reporting period. Also, submit a certification (signed by the DCFO (F)) that the quality control procedures outlined in 9256-5 were completed. If applicable, also submit a completed spreadsheet of capital lease transactions for the period.	10/03/03	Lynne Carey (202) 358-4552 <a href="mailto:lynne.carey@nasa.gov">lynne.carey@nasa.gov</a>
Center DCFO Finance	12. Submit a listing of agreements where NASA is the lessor in conjunction with the annual Capital and Operating Leases report. The listing shall include: description of agreement (land, building or equipment), amounts collected in FY 2003, amounts to be collected during each of next five years and a total for future years, any amounts overdue, and receivables recorded for amounts due. Submit copies of any agreements entered into or extended since the last reporting period.	10/3/03	Lynne Carey (202) 358-4552 <a href="mailto:lynne.carey@nasa.gov">lynne.carey@nasa.gov</a>
Center DCFO Finance	13. Submit documentation from logistics, which supports the adjusted General Ledger Inventory account balances (1511.0100, 1512.0100, 9995.0900). Also, submit a certification (signed by DCFO (F)) that the quality assurance procedures outlined in FMM 9253-9 were completed.	10/03/03	Lynne Carey (202) 358-4552 <a href="mailto:lynne.carey@nasa.gov">lynne.carey@nasa.gov</a>
Center DCFO Finance	14. Verify that all cost pools are fully assessed (all costs have charged to projects) and all accounts receivables billed.	Period 12 Close Date	Code BFB Center Coordinator
Center DCFO Finance	15. Record accruals including unfunded leave (annual and credit hours) in SAP based on NPPS report for pay period 20 using Treasury pro forma transaction B324 in June 2003 release.  <b>Do not record accruals for travel. The Agency will record an accrual for travel outside of SAP (for external reporting purposes only) based on a report provided by Core.</b>	Period 12 Close Date	No submission to Agency Required.

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Pam Cucarola IFMP Competency Center	16. Period 12 Closes for all Transactional processing Midnight CST.  <i>All normal business type transactions including adjustments should be recorded in period 12. Period 13 will not be used.</i>	Check Core Financial Year-End Schedule	Jack Blair 202-358-0091 <a href="mailto:jblair@hq.nasa.gov">jblair@hq.nasa.gov</a>
Center DCFO Finance	17. Submit Report Receivables Due from the Public. Ensure all amounts are reconciled for the non-Government allowances recorded in SAP to the Report on Receivables Due from the Public.	10/07/03	Charlene Williams (202) 358-2183 <a href="mailto:charlene.williams-1@nasa.gov">charlene.williams-1@nasa.gov</a>
Pam Cucarola IFMP Competency Center	18. Submit FFMIA Certification to Agency	10/08/03	Jack Blair 202-358-0091 <a href="mailto:jblair@hq.nasa.gov">jblair@hq.nasa.gov</a>
Center DCFO Finance	19. Submit summary to Agency for procedures executed in monitoring controls document as noted below: <ul style="list-style-type: none"> <li>a. Reconcile Fund Balance with Treasury to AOF</li> <li>b. Verify SF-224 Reports</li> <li>c. Analyze SGL Accounts for Abnormal Balances</li> <li>d. Verify Account Relationships</li> <li>e. Review Accounts Receivable and Accounts Payable</li> <li>f. Reconcile Reimbursable Activity</li> <li>g. Verify Labor Interface and Accruals</li> <li>h. Review Business Area and ALC</li> <li>i. Reconcile Module to Module</li> <li>j. Review Unapproved Purchased Orders</li> <li>k. Review Allotment Controls</li> <li>l. Review Fund Types for Invalid Postings</li> <li>m. Reconcile Grant and Letter of Credit Activity</li> <li>n. Reconcile Cost Pools</li> <li>o. Review Un-liquidated Obligations</li> <li>p. Review Obligations in Canceling Appropriations</li> <li>q. Review Commitments in Expiring Appropriations</li> <li>r. Review Unfilled Orders in Expiring Appropriations</li> </ul>	Period 12 Close Date + 3 Days	Code BFB Center Coordinator
Center DCFO Finance	20. Submit explanation of any Statement of Differences two months or older. (Statement of Differences is to be cleared on a timely basis. One month's Statement of Differences is acceptable; anything older must be explained in writing.)	Period 12 Close Date + 2 Days	Donna Dull (202) 358-1032 <a href="mailto:ddull@hq.nasa.gov">ddull@hq.nasa.gov</a>

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Center DCFO Finance	<p>21. Submit Certification of Obligations letter.</p> <p>The certification of obligations should be based on reviewing supporting documentation for a sample of open obligations to ensure obligations are reasonably stated for external reporting purposes. Additional details are provided in the Certification of Obligations memo.</p>	Period 12 Close Date + 7 Days	Code BFB Center Coordinator
Center CFO and DCFO Finance	<p>22. Submit Center Action Plan and SAP to Legacy Balance Verification and Adjustments form updated through 9/30/30. The SAP to Legacy Balance Verification and Adjustments includes a tab for External Reporting Adjustments. The update to SAP to Legacy Balance Verification and Adjustments spreadsheet should include any changes to the SAP trial balance column, which may have changed because of closed period postings. In addition please resubmit, as needed, the trial balance from SAP that matches the SAP trial balance column on the spreadsheet.</p> <p>The Agency will updated the SAP to Legacy Balance Verification and Adjustments form to include the converted period combined trial balance used for external reporting. The Agency will make every attempt to reconcile the combined trial balance.</p> <p>If the Agency is unable to reconcile the converted period combined trial balance, the Center must resolve or explain the differences (i.e., reconcile the trial balance).</p> <p>The Center Action Plan updated through 9/30/30 must include a certification statement as follows and be signed by the Center CFO and DCFO (Finance):</p> <p><i>I certify that the amounts reported in SAP equal, except as noted, the amounts reported in the legacy system, and are supported by documentary evidence. All transactions that could not be recorded in SAP have been disclosed on in the External Report Adjustment form. In addition, all exceptions and unresolved items have been disclosed and documented in the attached package.</i></p>	10/22/03	<p>Code BFB Center Coordinator</p> <p>CC: Dave Moede, Daphine Pruitt, and MelaJo Kubacki on Submission</p> <p>The updated SAP to Legacy Balance Verification and Adjustment form is scheduled for submission to the Centers the weekend on October 18.</p>

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	<i>I concur with the combined trial balance that will be used for external report and have provide adjustments, when necessary, on the External Reporting Adjustment form to ensure the data is accurate and complete.</i>		
Center DCFO Finance	23. Assess the collectability of all accounts receivable prior to preparation of the annual Receivables Report and explain any adjustments made to the allowance for doubtful accounts as a result of assessment. Record allowances for losses on interest and accounts receivable based on a documented process (retain for audit purposes).	Period 12 Close Date + 4 Days	George Siebern (202) 358-0982 george.h.siebern@nasa.gov
Center DCFO Finance	24. Submit copies of validation checklist (outlined at FMM 9255-2a) or summary spreadsheet for all NF 1018's with values reported in the general ledger. Data submitted should include the date the validation was performed, who performed it, and a description of any problems encountered.	10/19/03	Lynne Carey (202) 358-4552 lynne.carey@nasa.gov
Center DCFO Finance	25. Submit explanation of any amounts identified as a prior period adjustments, include contra account. The amounts in prior period adjustments ( <b>account 7400.3730</b> ) shall be minimal.	10/19/03	Lynne Carey (202) 358-4552 lynne.carey@nasa.gov
Center DCFO Finance	26. Submit completed electronic spreadsheet (format to be provided) detailing data from NASA Forms 1018 (and recipients' annual lists of property) received, together with copies of related journal vouchers.	10/19/03	Lynne Carey (202) 358-4552 lynne.carey@nasa.gov
Center DCFO Finance	27. Submit a schedule, of the final account balances for all PP&E accounts, along with a reconciliation (format to be provided) of the contra asset accounts, 5720.000, 5730.000, 6100.8X00, 7110.0000, 7210.0100, 7210.1000, 7400.3730	10/19/03	Lynne Carey (202) 358-4552 lynne.carey@nasa.gov
Center DCFO Finance	28. Submit a listing of Heritage assets (both NASA and contractor-held) as of the end of the fiscal year. This listing should be reviewed for anomalies, as well as compared to the amounts listed for Heritage assets in both NEMS, NRPD and contractors' NF1018 submissions.	10/19/03	Lynne Carey (202) 358-4552 lynne.carey@nasa.gov

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Center DCFO Finance	29. Submit description of procedures followed to identify all expired, unused advances to recipients and reclassify them as accounts receivable, specify dates and by whom (name, telephone number) reviews were conducted. Specify number and dollar amount reclassified as a result of these reviews. Describe actions taken to collect when reclassified.	10/20/03	George Siebern (202) 358-0982 <a href="mailto:george.h.siebern@nasa.gov">george.h.siebern@nasa.gov</a>
Andrew Falcon Agency Code	30. Submit the Summary of Commitments and Contingencies report, with the probability of each contingency identified.	10/20/03	Jack Blair <a href="mailto:Jblair@hq.nasa.gov">Jblair@hq.nasa.gov</a>
Center DCFO Finance	31. Submit International Transactions of the Federal Government, SF 13	10/24/03	Charlene Williams (202) 358-2183 <a href="mailto:charlene.williams-1@nasa.gov">charlene.williams-1@nasa.gov</a>
Center DCFO Finance	32. Submit Semiannual Report of Payments Accepted from Non-Federal Sources for Travel Expenses	10/31/03	Ledetria T. Beaudoin (202) 358-0991 <a href="mailto:Ledetria.T.Beaudoin@nasa.gov">Ledetria.T.Beaudoin@nasa.gov</a>
Pam Cucarola IFMP Competency Center	33. Provide high-level results of the carry forward process and notification to the Centers that FY04 processing can begin in SAP.	Period 15 Close Date - 2 days	<a href="mailto:Jblair@hq.nasa.gov">Jblair@hq.nasa.gov</a> <a href="mailto:pfluegemann@mail.arc.nasa.gov">pfluegemann@mail.arc.nasa.gov</a> , <a href="mailto:Sam.Lenck-1@ksc.nasa.gov">Sam.Lenck-1@ksc.nasa.gov</a> , <a href="mailto:valerie.zellmer@mail.dfrc.nasa.gov">valerie.zellmer@mail.dfrc.nasa.gov</a> , <a href="mailto:J.H.Ogiba@larc.nasa.gov">J.H.Ogiba@larc.nasa.gov</a> , <a href="mailto:Christine.A.Root@grc.nasa.gov">Christine.A.Root@grc.nasa.gov</a> , <a href="mailto:Gail.hammond1@jsc.nasa.gov">Gail.hammond1@jsc.nasa.gov</a> , <a href="mailto:john.alexander@msfc.nasa.gov">john.alexander@msfc.nasa.gov</a> , <a href="mailto:Cynthia.Epperson@ssc.nasa.gov">Cynthia.Epperson@ssc.nasa.gov</a> , <a href="mailto:Jon.T.Wolz@nasa.gov">Jon.T.Wolz@nasa.gov</a> , <a href="mailto:Gale.L.Fleming@nasa.gov">Gale.L.Fleming@nasa.gov</a>
Pam Cucarola IFMP Competency Center	34. Perform the year-end closing in SAP consistent with Treasury (August TFM release) and OMB guidance. Provide high-level summary of closing results by Center.  During the execution of the closing/opening processes within SAP, the IFMP Competency Center team will perform validation around the results of each step which is executed, including investigation, analysis, and, where possible, resolution of any errors. This may also involve working with the center representatives for some resolution / correction steps. These functions will be done as the execution proceeds. These activities are geared at ensuring	Period 15 Close Date	<a href="mailto:Jblair@hq.nasa.gov">Jblair@hq.nasa.gov</a> <a href="mailto:pfluegemann@mail.arc.nasa.gov">pfluegemann@mail.arc.nasa.gov</a> , <a href="mailto:Sam.Lenck-1@ksc.nasa.gov">Sam.Lenck-1@ksc.nasa.gov</a> , <a href="mailto:valerie.zellmer@mail.dfrc.nasa.gov">valerie.zellmer@mail.dfrc.nasa.gov</a> , <a href="mailto:J.H.Ogiba@larc.nasa.gov">J.H.Ogiba@larc.nasa.gov</a> , <a href="mailto:Christine.A.Root@grc.nasa.gov">Christine.A.Root@grc.nasa.gov</a> , <a href="mailto:Gail.hammond1@jsc.nasa.gov">Gail.hammond1@jsc.nasa.gov</a> , <a href="mailto:john.alexander@msfc.nasa.gov">john.alexander@msfc.nasa.gov</a> , <a href="mailto:Cynthia.Epperson@ssc.nasa.gov">Cynthia.Epperson@ssc.nasa.gov</a> , <a href="mailto:Jon.T.Wolz@nasa.gov">Jon.T.Wolz@nasa.gov</a> ,

<http://www.hq.nasa.gov/fmm/docs/FY03ChecklistFinal.doc>

*Note: Days refers to calendar days not business days.*

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	<p>completeness of the execution, validation of the results, and integrity of the closing functions.</p> <p>The team will be responsible for ensuring that the specific functions are performed correctly and that the results are reviewed and verified (to the best of their ability) before the centers are asked to perform their review. This activity does not include the Year-End or Start of Fiscal Year reconciliation activities outlined in the Periodic Monitoring Controls Performed by Centers document.</p>		Gale.L.Fleming@nasa.gov
Center DCFO for Finance	35. Centers perform 'Periodic Monitoring Controls Performed Centers' actions required by section 1.21, Compare Beginning Balances to Ending Balances, for Center signoff and submission to the Agency.	Period 15 Close Date + 2 Days	<a href="mailto:Jblair@hq.nasa.gov">Jblair@hq.nasa.gov</a> with a CC to Pamela.Cucarola@msfc.nasa.gov



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Center	Primary Contact	Secondary Contact	E-mails	Phone Numbers
ARC	Charlene Williams	Jack Hafner	Donna - <a href="mailto:ddull@hq.nasa.gov">ddull@hq.nasa.gov</a>	202-358-1035
DFRC	Donna Dull	John O'Fallon	Jack - <a href="mailto:jhafner@hq.nasa.gov">jhafner@hq.nasa.gov</a>	202-358-1036
GRC	John O'Fallon	Jack Hafner	John - <a href="mailto:jofallon@hq.nasa.gov">jofallon@hq.nasa.gov</a>	202-358-1060
GSFC	Hui Chi Kong	Donna Dull	Kim - <a href="mailto:dthomas@mail.hq.nasa.gov">dthomas@mail.hq.nasa.gov</a>	202-358-2293
HQ-NMO	Jack Hafner	Hui Chi Kong	Charlene - <a href="mailto:cwillia3@mail.hq.nasa.gov">cwillia3@mail.hq.nasa.gov</a>	202-358-2183
JSC	Kim Thomas	Charlene Williams	Hui Chi - <a href="mailto:hkong@mail.hq.nasa.gov">hkong@mail.hq.nasa.gov</a>	202-358-2396
KSC	Charlene Williams	Kim Thomas		
LaRC	John O'Fallon	Hui Chi Kong		
MSFC	Donna Dull	Kim Thomas		
SSC	Hui Chi Kong	Jack Hafner		